



JOHN NAIMO
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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September 27, 2016

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

23 0 F SEP 27 2016

Lori Glasgow
LORI GLASGOW
EXECUTIVE OFFICER

Dear Supervisors:

REQUEST TO APPROVE THE FINAL BUDGET ADJUSTMENT FOR FISCAL YEAR 2015-16 ALL DISTRICTS (4-VOTES)

SUBJECT

Approval of the recommended action will authorize closing of the financial records and establish ending fund balance available.

IT IS RECOMMENDED THAT YOUR BOARD

1. Approve the final budget adjustment for Fiscal Year (FY) 2015-16.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the final budget adjustment will allow the Auditor-Controller to close the FY 2015-16 financial records and prepare various required financial reports.

JUSTIFICATION

A final budget adjustment is necessary to cover various appropriation overdrafts, to appropriate overrealized proceeds of taxes to comply with GANN initiative requirements, and to adjust various components of fund balance in the County's General Fund.

Help Conserve Paper – Print Double-Sided
"To Enrich Lives Through Effective and Caring Service"

23 2 OF SEP 27 2016

Implementation of Strategic Plan Goals

This action is consistent with the County's Strategic Plan Goal No. 1 of Operational Effectiveness/Fiscal Sustainability.

FISCAL IMPACT/FINANCING

This action adjusts the various budgets to reflect financial activity that has already taken place. Included in this action are adjustments to various obligated fund balances as follows:

Nonspendable for Long-Term Accounts Receivable

The County's budgetary and accounting policies require that fund balance be reserved for accounts receivable that are not collectible within one year. Such amounts are categorized as Nonspendable Fund Balance and are currently not available for appropriation. At the end of FY 2015-16, we evaluated the County's receivables and determined that certain programs accrued new receivables which require additions to the reserves. We also reevaluated accounts receivable for which reserves were established in prior fiscal years to determine if those reserves can be released or adjusted downward. Listed below are the significant programs for which there were adjustments to reserves, due to changes in long-term accounts receivable:

SB90 Programs

We annually adjust the SB90 long-term receivables and reserves to recognize the SB90 collections received and the claims submitted for reimbursement during the year. At the beginning of FY 2015-16, the SB90 long-term receivable balances, and its related reserves, were \$75.4 million. During FY 2015-16, the following transactions affected the balances:

- SB90 collections of \$5.0 million were received for FY 2014-15 claims
- New reserves of \$5.6 million were established for FY 2015-16 SB90 claims, which will not be collected within the next fiscal year

At the end of FY 2015-16, the SB90 long-term receivables and reserves were \$76.0 million.

Cost Based Reimbursement Clinics (CBRC)

During FY 2009-10, the General Fund established a reserve account (Nonspendable for Long-Term Receivables-CBRC) due to significant delays in collecting CBRC accounts receivable from the State. In FY 2015-16, the Department of Health Services made progress in collecting CBRC receivables and the related reserve is being reduced by \$24.6 million. At the end of FY 2015-16, the CBRC long-term receivables and reserves were \$130.5 million.

Restricted for Utility Users' Taxes

In conjunction with voter approval of County Measure U, your Board adopted a policy to ensure that utility users' taxes are dedicated to unincorporated area services. During FY 2015-16, approximately \$47.6 million of appropriations associated with such tax revenues were not expended and remained available for programs in unincorporated areas. In addition, the FY 2015-16 budget for utility user tax revenues was exceeded by \$2.5 million. Accordingly, the Restricted for Utility Users' Taxes account has been increased by the above amounts to ensure that these funds are set aside and restricted in accordance with your Board's directive.

Committed for Health Services-Tobacco Settlement

We annually set aside unspent tobacco settlement funds in a General Fund account (Committed for Health Services-Tobacco Settlement) as directed by your Board. Accordingly, this action increases the account balance by \$8.7 million in FY 2015-16. This amount consists of tobacco settlement revenues of \$2.7 million in excess of budget, interest earnings from unused funds of \$0.4 million, and unused funds that were previously allocated to Health Services, Public Health, and Capital Project budget units for tobacco programs of \$5.6 million.

Committed for Board Budget Policies and Priorities CRA Liquidation

On September 30, 2014, the Board adopted changes to the Board Policy No. 4.030.17, Budget Policies and Priorities (ABx1 26, the Redevelopment Dissolution Act included in 2011-12 State Budget Act), which requires that beginning in FY 2015-16, all revenues received from Redevelopment Agency Asset Sales be used for General Fund Capital Projects and Deferred Maintenance, Low and Moderate Income Housing and/or economic development. During FY 2015-16, the County received \$0.7 million of such revenues, which were recorded in a General Fund account (Committed for Board Budget Policies and Priorities) in accordance with the Board's policy.

Realignment Trust Funds

The 2011 State Realignment revenues from Vehicle License Fees (VLF) and Sales and Use Taxes are available for the County to support Mental Health and Social Services programs. These revenues are recognized based on qualified eligible expenditures incurred by the department. At the end of FY 2015-16, we evaluated the unspent realignment funds for the Department of Mental Health (DMH) and the Department of Children and Family Services (DCFS). DMH did not require the use of all available State Realignment funds and increased the DMH Realignment Trust Fund from \$166.3 million to a year-end balance of \$206.3 million, an increase of \$40.0 million. DCFS did not require the use of all available State Realignment Protective Services funds and there was a year-end balance of \$225.8 million in the DCFS Protective Services Trust Fund. Per State law, these funds are carried forward and will be available for future eligible expenditures, subject to authorization and appropriation by the Board of Supervisors.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

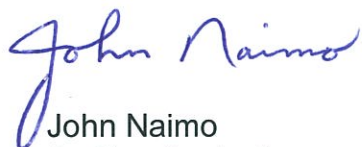
This action is in accordance with Government Code Sections 29125 through 29130 and will allow the County to demonstrate legal compliance with the budget.

This action does not include the adjustments required for the Department of Health Services (DHS). DHS is submitting a separate letter that discusses final budgetary transactions required for DHS General Fund organizations and the Hospital Funds.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

None.

Respectfully submitted,



John Naimo
Auditor-Controller

JN:CY:JG:LS:bh

H:\Budget_Publications\Budget Adjustments\Year-end closing\2015-2016\Board Letter

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Lori Glasgow, Executive Officer, Board of Supervisors

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:

GENERAL FUND-FINANCING ELEMENTS

A01-AO-80-8094-99999
AB1290 STATUTORY CY PROPERTY
TAX REVENUE 39,046,000
INCREASE REVENUE

GENERAL FUND-FINANCING ELEMENTS

A01-AO-81-8055-99999
AIRCRAFT ASSESSMENT 8,776,000
INCREASE REVENUE

NDR-NON-DEPT REG RECORDER

A01-CB-81-8057-10000-10007
DEED TRANSFER 2,631,000
INCREASE REVENUE

NON-DEPT OTHER THAN TAXES

A01-CB-81-8025-10000-10001
LOCAL SALES TAX-REGULAR 8,802,000
INCREASE REVENUE

TOTAL 59,255,000

USES:

GENERAL FUND

A01-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 59,255,000
INCREASE APPROPRIATION

TOTAL 59,255,000

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8003-47000

PROP TAXES-CURRENT-SEC 11,694,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-3307
APPROPRIATION FOR
CONTINGENCIES - GANN 19,505,000
INCREASE APPROPRIATION

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8006-47000
ABX1 26 PROPERTY TAX REVENUE
RESIDUAL 5,364,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8031-47000
CUR SEC-SB 813 SUPPLEMENTAL 380,000
INCREASE REVENUE

PW-FLOOD CONTROL DISTRICT

B07-PW-80-8094-47000
AB1290 STATUTORY CURRENT
YEAR PROPERTY TAX REVENUE 2,067,000
INCREASE REVENUE

TOTAL 19,505,000

TOTAL 19,505,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

23 OF SEP 27 2016


LORI GLASGOW
EXECUTIVE OFFICER

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

ESTABLISH APPROPRIATIONS FOR CONTINGENCIES - GANN

SOURCES:		USES:	
MEASURE B-FINANCING ELEMENTS BW9-HS-81-8065-41010-41011		MEASURE B-FINANCING ELEMENTS BW9-3307	
VOTER APPROVED SPECIAL TAX INCREASE REVENUE	345,000	APPROPRIATION FOR CONTINGENCIES - GANN INCREASE APPROPRIATION	682,000
MEASURE B-FINANCING ELEMENTS BW9-HS-86-8605-41010-41011			
INTEREST FROM TREASURY INCREASE REVENUE	337,000		
TOTAL	<u>682,000</u>	TOTAL	<u>682,000</u>
GRAND TOTAL	<u><u>\$ 79,442,000</u></u>	GRAND TOTAL	<u><u>\$ 79,442,000</u></u>

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

NONSPENDABLE FOR LONG-TERM RECEIVABLES SB90

SOURCES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

665,000

DECREASE FUND BALANCE

TOTAL

\$ 665,000

USES:

GENERAL FUND

A01-3036

NONSPENDABLE FOR LT

RECEIVABLES SB90

665,000

INCREASE OBLIGATED FD BALANCE

TOTAL

\$ 665,000

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

NONSPENDABLE FOR LT RECEIVABLES (GENERAL FUND) - CBRC

SOURCES:

GENERAL FUND

A01-3012

NONSPENDABLE FOR LT
RECEIVABLES CBRC (HOSPITALS) 24,183,707.53
DECREASE OBLIGATED FD BAL

GENERAL FUND

A01-301A

NONSPENDABLE FOR LT
RECEIVABLES CBRC (GENERAL FUND) 424,679.51
DECREASE OBLIGATED FD BAL

TOTAL

\$ 24,608,387.04

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE
AVAILABLE 24,608,387.04
INCREASE FUND BALANCE

TOTAL

\$ 24,608,387.04

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-16

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

AUDITOR-CONTROLLER

A01-AU-2000-10700

SERVICES AND SUPPLIES 300,000
DECREASE APPROPRIATION

BOARD OF SUPERVISORS

A01-BS-2000-10010

SERVICES AND SUPPLIES 13,599,000
DECREASE APPROPRIATION

HEALTH SERVICES

LAC-USC 150 BED INPATIENT EXPANSION

A01-CP-6014-65036-69822

CAPITAL ASSETS - B&I 731,000
DECREASE APPROPRIATION

PUBLIC LIBRARY

HACIENDA HEIGHTS LIBRARY REFURBISHMENT

A01-CP-6014-65044-87168

CAPITAL ASSETS - B&I 1,653,000
DECREASE APPROPRIATION

PUBLIC LIBRARY

ROWLAND HEIGHTS LIBRARY REFURBISHMENT

A01-CP-6014-65044-87169

CAPITAL ASSETS - B&I 2,542,000
DECREASE APPROPRIATION

PUBLIC LIBRARY

E. SAN GABRIEL VALLEY LIBRARY

A01-CP-6014-65044-77486

CAPITAL ASSETS - B&I 9,552,000
DECREASE APPROPRIATION

CHIEF EXECUTIVE OFFICE

A01-AO-1000-10100

SALARIES & EMPLOYEE BENEFITS 15,000
DECREASE APPROPRIATION

COMMUNITY & SENIOR SERVICES - ADMIN

A01-CS-1000-26560

SALARIES & EMPLOYEE BENEFITS 61,000
DECREASE APPROPRIATION

COMMUNITY & SENIOR SERVICES - ADMIN

A01-CS-2000-26560

SERVICES AND SUPPLIES 184,000
DECREASE APPROPRIATION

USES:

GENERAL FUND

A01-3022

RESTRICTED FOR UTILITY USER TAX 37,532,000
INCREASE OBLIGATED FD BAL

GENERAL FUND

A01-302A

RESTRICTED FOR LOCAL TAXES-UUT 10,063,000
INCREASE OBLIGATED FD BAL

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-16

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

USES:

EMERGENCY PREPAREDNESS & RESPONSE

A01-OE-2000-12600
SERVICES AND SUPPLIES 4,000
DECREASE APPROPRIATION

MILITARY & VETERANS AFFAIRS

A01-MV-1000-26500
SALARIES & EMPLOYEE BENEFITS 22,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690
SERVICES AND SUPPLIES 107,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-6100-13690
OTHER FINANCING USES 5,489,000
DECREASE APPROPRIATION

PARKS AND RECREATION

A01-PK-1000-27640
SALARIES & EMPLOYEE BENEFITS 677,000
DECREASE APPROPRIATION

PARKS AND RECREATION

A01-PK-2000-27640
SERVICES AND SUPPLIES 767,000
DECREASE APPROPRIATION

PARKS AND RECREATION

A01-PK-6030-27640
CAPITAL ASSETS-EQUIPMENT 5,000
DECREASE APPROPRIATION

PROJECT & FACILITY DEVELOPMENT

A01-CF-5500-10190
OTHER CHARGES 2,546,000
DECREASE APPROPRIATION

PROVISIONAL FINANCING USES-VARIOUS

A01-CB-2000-13749-13760
SERVICES AND SUPPLIES 7,369,000
DECREASE APPROPRIATION

PUBLIC WORKS

A01-PW-2000-47000
SERVICES AND SUPPLIES 406,000
DECREASE APPROPRIATION

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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-16

RESTRICTED FOR LOCAL TAXES-UUT & UTILITY USER TAX

SOURCES:

SHERIFF-PATROL-CLEARING

A01-SH-1000-15681-15682

SALARIES & EMPLOYEE BENEFITS 1,189,000
DECREASE APPROPRIATION

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-1000-15681-15690

SALARIES & EMPLOYEE BENEFITS 499,000
DECREASE APPROPRIATION

SHERIFF-PATROL-SPECIALIZED AND UNALLOC

A01-SH-1000-15681-15692

SALARIES & EMPLOYEE BENEFITS 690,000
DECREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-2000-15681-15682

SERVICES AND SUPPLIES 133,000
DECREASE APPROPRIATION

SHERIFF-PATROL-UNINCORPORATED AREA

A01-SH-2000-15681-15690

SERVICES AND SUPPLIES 133,000
DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-6030-15681-15689

CAPITAL ASSETS - EQUIPMENT 95,000
DECREASE APPROPRIATION

SHERIFF-COUNTY SERVICES

A01-SH-2000-15681-15689

SERVICES AND SUPPLIES 149,000
DECREASE APPROPRIATION

TOTAL

\$ 48,917,000

USES:

SHERIFF-PATROL-CLEARING

A01-SH-1357-15681-15682

S&EB EXPENDITURE DIST 1,189,000
INCREASE APPROPRIATION

SHERIFF-PATROL-CLEARING

A01-SH-5350-15681-15682

S&S EXPENDITURE DIST 133,000
INCREASE APPROPRIATION

TOTAL

\$ 48,917,000

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COUNTY OF LOS ANGELES

23 OF SEP 27 2016


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AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-16

RESTRICTED FOR UTILITY USER TAX

SOURCES:

UTILITY USER TAX - MEASURE U

A01-CB-81-8080-10580
ELECTRIC USER TAX 1,631,000
INCREASE REVENUE

UTILITY USER TAX - MEASURE U

A01-CB-81-8082-10580
COMMUNICATION USER TAX 667,000
INCREASE REVENUE

UTILITY USER TAX - MEASURE U

A01-CB-81-8081-10580
GAS USER TAX 222,000
INCREASE REVENUE

TOTAL

\$ 2,520,000

USES:

GENERAL FUND

A01-3022
RESTRICTED FOR UTILITY USER TAX 2,520,000
INCREASE OBLIGATED FD BAL

TOTAL

\$ 2,520,000

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COUNTY OF LOS ANGELES

23 OF SEP 27 2016


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23 OF SEP 27 2016

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

COMMITTED FOR HEALTH SERVICES - TOBACCO SETTLEMENT

SOURCES:

NON-DEPT OTHER THAN TAXES

A01-CB-94-9364-10000-10001

TOBACCO SETTLEMENT 2,710,000
INCREASE REVENUE

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-86-8605-13690

INTEREST FROM TREASURY
POOL DEPOSITS 398,000
INCREASE REVENUE

HEALTH SERVICES ADMINISTRATION

A01-HS-5500-20000

OTHER CHARGES 3,082,000
DECREASE APPROPRIATION

HEALTH SERVICES ADMINISTRATION

A01-HS-2000-20000

SERVICES & SUPPLIES 734,000
DECREASE APPROPRIATION

LAC+USC POST OCCUPANCY REFURB

A01-CP-6014-65036-87011

CAPITAL ASSETS - B&I 1,706,000
DECREASE APPROPRIATION

GENERAL FUND

A01 - 3306

APPROP. FOR CONTINGENCIES-
CANC. COMMITMENT & A/P 84,000
DECREASE APPROPRIATION

TOTAL GENERAL FUND

\$ 8,714,000

USES:

GENERAL FUND

A01 - 3096

COMMITTED FOR HS-TOBACCO
SETTLEMENT 8,714,000
INCREASE OBLIGATED FD BAL

TOTAL GENERAL FUND

\$ 8,714,000

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COUNTY OF LOS ANGELES

23 OF SEP 27 2016

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EXECUTIVE OFFICER

23 OF SEP 27 2016

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

COMMITTED FOR BOARD BUDGET POLICIES AND PRIORITIES
CRA LIQUIDATION

SOURCES:

FINANCING ELEMENTS

A01-AO-91-9063-99999
ABX1 26 - CRA LIQUIDATION -
SALES OF FIXED ASSETS AND
RESERVES 685,000
INCREASE REVENUE

TOTAL \$ 685,000

USES:

GENERAL FUND

A01-301K
COMMITTED FOR BOARD
BUDGET POLICIES AND
PRIORITIES 685,000
INCREASE OBLIGATED FD BAL

TOTAL \$ 685,000

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23 OF SEP 27 2016


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23 OF SEP 27 2016

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

NONSPENDABLE FOR DEPOSIT WITH OTHERS (3027)

SOURCES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

804,971.58

DECREASE FUND BALANCE

TOTAL

\$ 804,971.58

USES:

GENERAL FUND

A01-3027

NONSPENDABLE FOR DEPOSIT

WITH OTHERS

804,971.58

INCREASE OBLIGATED FD BAL

TOTAL

\$ 804,971.58

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

23 OF SEP 27 2016


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EXECUTIVE OFFICER

23 OF SEP 27 2016

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

NONSPENDABLE FOR LT RECEIVABLES ALHAMBRA-GARVEY

SOURCES:

GENERAL FUND

A01-3035

NONSPENDABLE FOR LT RCV -

ALHAMBRA-GARVEY

117,902

DECREASE OBLIGATED FD BAL

TOTAL

\$ 117,902

USES:

GENERAL FUND

A01-3301

OTHER FUND BALANCE

AVAILABLE

117,902

INCREASE FUND BALANCE

TOTAL

\$ 117,902

ADOPTED
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FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

23 OF SEP 27 2016

Lori Glasgow
LORI GLASGOW
EXECUTIVE OFFICER

SOURCES:

CHIEF EXECUTIVE OFFICE

A01-AO-2000-10100
SERVICES & SUPPLIES 88,000
DECREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690
SERVICES & SUPPLIES 3,307,000
DECREASE APPROPRIATION

DCFS ASSISTANCE-KINGAP

A01-CH-90-8901-26440-26318
FED AID PUBLIC ASSISTANCE
PROGRAMS 1,114,000
INCREASE REVENUE

DISTRICT ATTORNEY

A01-DA-1000-14030
SALARIES & EMPLOYEE BENEFITS 962,000
DECREASE APPROPRIATION

TOTAL DISTRICT ATTORNEY

962,000

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-2000-13690
SERVICES & SUPPLIES 4,779,000
DECREASE APPROPRIATION

MILITARY & VETERANS AFFAIRS

A01-MV-1000-26500
SALARIES & EMPLOYEE BENEFITS 38,000
DECREASE APPROPRIATION

PROBATION - SUPPORT SERVICES

A01-PB-5500-17000-17100
OTHER CHARGES 326,000
DECREASE APPROPRIATION

USES:

CHIEF EXECUTIVE OFFICE

A01-AO-5500-10100
OTHER CHARGES 88,000
INCREASE APPROPRIATION

NONDEPARTMENTAL SPECIAL ACCOUNTS

A01-CB-5500-13690
OTHER CHARGES 3,307,000
INCREASE APPROPRIATION

DCFS ASSISTANCE-KINGAP

A01-CH-5500-26440-26318
OTHER CHARGES 1,114,000
INCREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-2000-14030
SERVICES & SUPPLIES 870,000
INCREASE APPROPRIATION

DISTRICT ATTORNEY

A01-DA-5500-14030
OTHER CHARGES 92,000
INCREASE APPROPRIATION

TOTAL DISTRICT ATTORNEY

962,000

EMPLOYEE BENEFITS-EMPLOYEE SICK LEAVE PAY

A01-EB-1000-12765-12775
SALARIES & EMPLOYEE BENEFITS 4,779,000
INCREASE APPROPRIATION

MILITARY & VETERANS AFFAIRS

A01-MV-2000-26500
SERVICES & SUPPLIES 38,000
INCREASE APPROPRIATION

PROBATION - SUPPORT SERVICES

A01-PB-1000-17000-17100
SALARIES & EMPLOYEE BENEFITS 315,000
INCREASE APPROPRIATION

PROBATION - SUPPORT SERVICES

A01-PB-2000-17000-17100
SERVICES & SUPPLIES 11,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

23 OF SEP 27 2016

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LORI GLASGOW
EXECUTIVE OFFICER

SOURCES:

PROBATION - JUVENILE INSTITUTIONS SERVICES

A01-PB-1000-17000-17250
SALARIES & EMPLOYEE BENEFITS 1,621,000
DECREASE APPROPRIATION

PROBATION - FIELD SERVICES

A01-PB-1000-17000-17300
SALARIES & EMPLOYEE BENEFITS 386,000
DECREASE APPROPRIATION

TOTAL PROBATION 2,333,000

REGISTRAR - RECORDER/COUNTY CLERK

A01-RR-2000-11300
SERVICES & SUPPLIES 1,643,000
DECREASE APPROPRIATION

SHERIFF - DETECTIVE SERVICES

A01-SH-2000-15681-15683
SERVICES & SUPPLIES 4,185,000
DECREASE APPROPRIATION

SHERIFF - ADMINISTRATION

A01-SH-2000-15681-15684
SERVICES & SUPPLIES 2,179,000
DECREASE APPROPRIATION

SHERIFF - CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 6,018,000
DECREASE APPROPRIATION

SHERIFF - CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 25,122,000
DECREASE APPROPRIATION

SHERIFF - COURT SERVICES

A01-SH-2000-15681-15686
SERVICES & SUPPLIES 3,897,000
DECREASE APPROPRIATION

SHERIFF - GENERAL SUPPORT

A01-SH-5500-15681-15687
OTHER CHARGES 2,073,000
DECREASE APPROPRIATION

USES:

PROBATION - JUVENILE INSTITUTIONS SERVICES

A01-PB-2000-17000-17250
SERVICES & SUPPLIES 1,621,000
INCREASE APPROPRIATION

PROBATION - FIELD SERVICES

A01-PB-5500-17000-17300
OTHER CHARGES 386,000
INCREASE APPROPRIATION

TOTAL PROBATION 2,333,000

REGISTRAR - RECORDER/COUNTY CLERK

A01-RR-1000-11300
SALARIES & EMPLOYEE BENEFITS 1,643,000
INCREASE APPROPRIATION

SHERIFF - DETECTIVE SERVICES

A01-SH-1000-15681-15683
SALARIES & EMPLOYEE BENEFITS 4,185,000
INCREASE APPROPRIATION

SHERIFF - ADMINISTRATION

A01-SH-1000-15681-15684
SALARIES & EMPLOYEE BENEFITS 8,197,000
INCREASE APPROPRIATION

SHERIFF - CUSTODY

A01-SH-1000-15681-15685
SALARIES & EMPLOYEE BENEFITS 6,018,000
INCREASE APPROPRIATION

SHERIFF - CUSTODY

A01-SH-1000-15681-15685
SALARIES & EMPLOYEE BENEFITS 25,122,000
INCREASE APPROPRIATION

SHERIFF - COURT SERVICES

A01-SH-1000-15681-15686
SALARIES & EMPLOYEE BENEFITS 3,897,000
INCREASE APPROPRIATION

SHERIFF - GENERAL SUPPORT

A01-SH-1000-15681-15687
SALARIES & EMPLOYEE BENEFITS 15,109,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

23 OF SEP 27 2016

Lori Glasgow
LORI GLASGOW
EXECUTIVE OFFICER

SOURCES:

SHERIFF - GENERAL SUPPORT

A01-SH-6030-15681-15687
CAPITAL ASSETS-EQUIPMENT 3,502,000
DECREASE APPROPRIATION

SHERIFF - CUSTODY

A01-SH-2000-15681-15685
SERVICES & SUPPLIES 13,188,000
DECREASE APPROPRIATION

SHERIFF - COUNTY SERVICES

A01-SH-6800-15681-15689
INTRAFUNDS TRANSFER 2,576,000
DECREASE APPROPRIATION

SHERIFF - MEDICAL SERVICES BUDGET UNIT

A01-SH-2000-15681-15693
SERVICES & SUPPLIES 2,867,000
DECREASE APPROPRIATION

TOTAL SHERIFF 65,607,000

EMERGENCY PREPAREDNESS AND RESPONSE

A01-OE-2000-12600
SERVICES AND SUPPLIES 887,000
DECREASE APPROPRIATION

MENTAL HEALTH

A01-MH-88-8925-20500
2011 REALIGNMENT - MENTAL
HEALTH 3,405,000
INCREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8710-26300-26430
STATE REALIGNMENT - VEHICLE
LICENSE FEE - FAMILY SUPPORT 107,497,000
INCREASE REVENUE

TOTAL GENERAL FUND \$ 191,660,000

CIVIC CENTER EMPLOYEE PARKING

BR6-CB-2000-40736
SERVICES & SUPPLIES 85,000
DECREASE APPROPRIATION

USES:

SHERIFF - GENERAL SUPPORT

A01-SH-2000-15681-15687
SERVICES & SUPPLIES 3,654,000
INCREASE APPROPRIATION

SHERIFF - COUNTY SERVICES

A01-SH-1000-15681-15689
SALARIES & EMPLOYEE BENEFITS 2,576,000
INCREASE APPROPRIATION

SHERIFF - MEDICAL SERVICES BUDGET UNIT

A01-SH-1000-15681-15693
SALARIES & EMPLOYEE BENEFITS 2,867,000
INCREASE APPROPRIATION

TOTAL SHERIFF 65,607,000

EMERGENCY PREPAREDNESS AND RESPONSE

A01-OE-6100-12600
OTHER FINANCING USES 887,000
INCREASE APPROPRIATION

MENTAL HEALTH

A01-MH-88-8913-20500
1991 REALIGNMENT - MENTAL
HEALTH 3,405,000
DECREASE REVENUE

PSS-CALWORKS OPPORTUNITIES/RESPONSIBILITY TO KIDS

A01-SS-88-8916--26300-26430
1991 REALIGNMENT - FAMILY
SUPPORT 107,497,000
DECREASE REVENUE

TOTAL GENERAL FUND \$ 191,660,000

CIVIC CENTER EMPLOYEE PARKING

BR6-CB-1000-40736
SALARIES & EMPLOYEE BENEFITS 351,000
INCREASE APPROPRIATION

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

23 OF SEP 27 2016

Lori Glasgow
LORI GLASGOW
EXECUTIVE OFFICER

SOURCES:

USES:

CIVIC CENTER EMPLOYEE PARKING

BR6-CB-86-8696-40736

CIVIC CENTER PARKING SUBSIDY 266,000
INCREASE REVENUE

TOTAL CIVIC CENTER

351,000

PW - MEASURE R LOCAL RETURN

CN5-PW-604A-47000

CAPITAL ASSETS -
INFRASTRUCTURE 3,000
DECREASE APPROPRIATION

FIRE - SPECIAL SERVICE BUDGET UNIT

DA1-FR-2000-40100-40191

SERVICES & SUPPLIES 582,000
DECREASE APPROPRIATION

FIRE - OPERATIONS BUDGET UNIT

DA1-FR-2000-40100-40215

SERVICES & SUPPLIES 1,322,000
DECREASE APPROPRIATION

**FIRE - LEADERSHIP & PROFESSIONAL STANDARDS
BUDGET UNIT**

DA1-FR-2000-40100-40526

SERVICES & SUPPLIES 1,284,000
DECREASE APPROPRIATION

**FIRE - LEADERSHIP & PROFESSIONAL STANDARDS
BUDGET UNIT**

DA1-FR-6030-40100-40526

CAPITAL ASSETS - EQUIPMENT 6,000
DECREASE APPROPRIATION

FIRE - SPECIAL SERVICE BUDGET UNIT

DA1-FR-2000-40100-40191

SERVICES & SUPPLIES 192,000
DECREASE APPROPRIATION

**FIRE - EMERGENCY MEDICAL SERVICES BUDGET
UNIT**

DA1-FR-2000-40100-40650

SERVICES & SUPPLIES 150,000
DECREASE APPROPRIATION

TOTAL FIRE DEPARTMENT

3,536,000

TOTAL CIVIC CENTER

351,000

PW - MEASURE R LOCAL RETURN

CN5-PW-6100-47000

OTHER FINANCING USES 3,000
INCREASE APPROPRIATION

FIRE - SPECIAL SERVICE BUDGET UNIT

DA1-FR-1000-40100-40191

SALARIES & EMPLOYEE BENEFITS 582,000
INCREASE APPROPRIATION

FIRE - OPERATIONS BUDGET UNIT

DA1-FR-1000-40100-40215

SALARIES & EMPLOYEE BENEFITS 1,322,000
INCREASE APPROPRIATION

**FIRE - LEADERSHIP & PROFESSIONAL STANDARDS
BUDGET UNIT**

DA1-FR-1000-40100-40526

SALARIES & EMPLOYEE BENEFITS 1,482,000
INCREASE APPROPRIATION

**FIRE - EMERGENCY MEDICAL SERVICES BUDGET
UNIT**

DA1-FR-1000-40100-40650

SALARIES & EMPLOYEE BENEFITS 150,000
INCREASE APPROPRIATION

TOTAL FIRE DEPARTMENT

3,536,000

23 OF SEP 27 2016

AUDITOR-CONTROLLER
FINAL 4-VOTE BUDGET ADJUSTMENT
FISCAL YEAR 2015-2016

SOURCES:

PB - COMMUNITY CORRECTIONS PERFORMANCE INCENTIVES

DP4-PB-88-8858-41090
COMMUNITY CORRECTIONS
PERFORMANCE INCENTIVE 3,370,000
INCREASE REVENUE

RPOSD - 2005A- RESERVE FUND

HE1-OS-5500-40501
OTHER CHARGES 1,000
DECREASE APPROPRIATION

RPOSD - 2007A- RESERVE FUND

HF1-OS-5500-40601
OTHER CHARGES 1,000
DECREASE APPROPRIATION

TOTAL NON GENERAL FUND \$ 7,262,000

GRAND TOTAL \$ 198,922,000

USES:

PB - COMMUNITY CORRECTIONS PERFORMANCE INCENTIVES

DP4-PB-6100-41090
OTHER FINANCING USES 3,370,000
INCREASE APPROPRIATION

RPOSD - 2005A- RESERVE FUND

HE1-OS-6100-40501
OTHER FINANCING USES 1,000
INCREASE APPROPRIATION

RPOSD - 2007A- RESERVE FUND

HF1-OS-6100-40601
OTHER FINANCING 1,000
INCREASE APPROPRIATION

TOTAL NON GENERAL FUND \$ 7,262,000

GRAND TOTAL \$ 198,922,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

23 OF SEP 27 2016


LORI GLASGOW
EXECUTIVE OFFICER

23 OF SEP 27 2016